RECORDATION NO. 27278

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DEC 18 187 -10 3 0 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

December 18, 2007

ELIAS C ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of December 17, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:

General Electric Railcar Services Corporation

161 North Clark Street, 7th Floor

Chicago, IL 60601

[Lessee:

Infineum USA L.P.

1900 East Linden Avenue

P.O. Box 717 Linden NJ 07036] Mr. Vernon A. Williams December 18, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

41 railcars within the following series: RTMX 12617 - RTMX 13607 and NATX 50431 - NATX 77334 as more particularly set forth the in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease Agreement dated as of December 17, 2007 is made by General Electric Railcar Services Corporation, a Delaware corporation (the "Lessor").

WITNESSETH:

The Lessor and Infineum USA L.P. (the "Lessee") are parties to that certain Rider No. 14 dated October 1, 2007 (the "Lease Agreement"), which incorporates by reference the terms of that certain Car Leasing Agreement 2395-11 dated as of November 19, 1996 by and between Exxon Chemical Americas, a Division of Exxon Chemical Company and Exxon Company, U.S.A., each of which are a division of Exxon Corporation ("Exxon"), and Lessor, as amended by (a) that certain letter agreement dated October 28, 1996 between Seller and Paxon Polymer Company, L.P. II and (b) that certain Amendment No. 2 dated February 11, 1999 among Exxon, Seller and Lessec, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railroad cars listed in Exhibit A hereto.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

By: Name: Mark Stefani

Title: Vice President

[Memorandum of Lease Agreement]

STATE OF ILLINOIS)
) SS:
COUNTY OF COOK)

On this, the 17th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date

above mentioned.

Name: Jeanne A. Nelson, Notary Public My Commission Expires: 02-20-2010

Residing in Cook County

OFFICIAL SEAL
JEANNE A NELSON
ARY PUBLIC - STATE OF ILLINOIS
MMISSION EXPIRES:02/20/10

[Memorandum of Lease Agreement]

EXHIBIT A CAR LIST

Unit	Car	Car
Count	<u>Mark</u>	Number
1	RTMX	12617
2	RTMX	13037
3	RTMX	13145
4	RTMX	13607
5	NATX	50431
6	NATX	50434
7	NATX	50437
8	NATX	50687
9	NATX	50743
10	NATX	50751
11	NATX	50830
12	NATX	50987
13	NATX	50989
14	NATX	50990
15	NATX	50992
16	NATX	50993
17	NATX	50994
18	NATX	50995
19	NATX	50996
20	NATX	50997
21	NATX	50998
22	NATX	51000
23	NATX	51001
24	NATX	51002
25	NATX	51003
26	NATX	51004
27	NATX	51005
28	NATX	51006
29	NATX	51007
30	NATX	51008
31	NATX	51009
32	NATX	76945
33	NATX	77027
34	NATX	77116
35	NATX	77138
36	NATX	77149
37	NATX	77171
38	NATX	77178
39	NATX	77265
40	NATX	77329
41	NATX	77334

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in	the State of New York and the
District of Columbia, do hereby certify under penalt	ty of perjury that I have compared the
attached copy with the original thereof and have fo	und the copy to be complete and
identical in all respects to the original document.	

Dated: 12 18 07 Robert W. Alvord